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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF HOME AFFAIRS

Border Section-I

NOTIFICATION

Dacca, the 10th December, 1980

No. S.R.O. 431-L/80.—In exercise of the powers conferred by Article 19 of the Bangladesh Rifles Order, 1972 (P. O. No. 148 of 1972), read with clause (3) of Article 5 of the said Order, and in supersession of all rules made in this behalf, the Government is pleased to make the following rules, namely:—

THE SUPERIOR OFFICERS (BANGLADESH RIFLES) RECRUITMENT RULES, 1980

1. **Short title.**—These rules may be called the Superior Officers (Bangladesh Rifles) Recruitment Rules, 1980.

2. **Definitions.**—In these rules, unless there is anything repugnant in the subject or context,—

- (a) "appointing authority" means the Government and includes, in relation to any specified post or class of such posts, any officer authorised by the Government to make appointment to such post or class of posts;
- (b) "probationer" means a person appointed on probation to the post of Deputy Assistant Director against a substantive vacancy;
- (c) "recognised Board" means a Board established by or under any law for the time being in force and includes any other Board declared by the appointing authority to be a recognised Board for the purpose of these rules;

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- (d) "requisite qualification", in relation to a specified post, means the qualification laid down in the Schedule in relation to that post;
- (e) "Schedule" means the Schedule annexed to these rules; and
- (f) "specified post" means a post specified in the Schedule.

3. **Procedure for recruitment.**—(1) Appointment to a specified post shall be made by the appointing authority in the manner specified in the Schedule.

(2) No person shall be appointed to a specified post unless he has the requisite qualification and he is recommended by such Departmental Interview Board and Selection Board as may be constituted with the approval of the Government.

4. **Probation.**—(1) A person selected for appointment to the post of Deputy Assistant Director against a substantive vacancy shall be appointed on probation for a period of one year from the date of such appointment.

(2) Where, during the period of probation of a probationer, the appointing authority is of opinion that the conduct and work of the probationer is unsatisfactory or that he is not likely to become efficient, it may, before the expiry of that period, revert him to the post from which he was promoted.

(3) After the completion of the period of probation of a probationer, the appointing authority,—

- (a) if it is satisfied that the conduct and work of the probationer during his period of probation have been satisfactory, shall, subject to the provisions of sub-rule (4), confirm him; and
- (b) if it is opinion that the conduct and work of the probationer during that period were not satisfactory, may revert him to the post from which he was promoted.

(4) Notwithstanding anything contained in these rules, no person shall be confirmed to the post of Deputy Assistant Director unless he has successfully completed such professional training course as the Director-General may specify in this behalf.

(5) Confirmation of persons appointed to a specified post other than the post of Deputy Assistant Director shall be made after completion of one year of satisfactory service in that post.

SCHEMULE

Sl. No.	Name of the specified post.	Method of recruitment.	Qualification and experience.
1	Director-General	By transfer on deputation of an Army Officer of the rank of Major General.	..
2	Deputy Director-General	By transfer on deputation of an Army Officer of the rank of Brigadier.	..
3	Director	By transfer on deputation of an Army Officer of the rank of Colonel.	..
4	Deputy Director	(a) $\frac{1}{2}$ by promotion from amongst the Assistant Directors and (b) $\frac{3}{4}$ by transfer on deputation of an Army Officer of the rank of Lieutenant Colonel.	<i>For promotion</i> —At least three years' service in the post of Assistant Director.
5	Assistant Director	(a) $\frac{1}{2}$ by promotion from amongst the Deputy Assistant Directors; and (b) $\frac{3}{4}$ by transfer on deputation of an Army Officer of the rank of Major.	<i>For promotion</i> —At least ten years' service in the post of Deputy Assistant Director.
6	Deputy Assistant Director	(a) $\frac{1}{2}$ by promotion from amongst the Subedar Major, Subedar and Naib Subedar; and (b) $\frac{3}{4}$ by transfer on deputation of an Army Officer of the rank of Captain.	<i>For promotion</i> —(a) Must have put in at least 5 years' service as Subedar Major or 7 years' service as Subedar or 10 years' service as Naib Subedar;

Sl. No.	Name of the specified post.	Method of recruitment.	Qualification and experience.
			<p>(b) Must have passed the Matriculation or Secondary School Certificate Examination of a recognised Board or Bangladesh Rifles Special Certificate Examination; and</p> <p>(c) Must have recommendation for promotion consecutively in three annual confidential reports and must not have red ink entry during the preceding three years.</p>

By order of the President

M. N. ZAMAN

Deputy Secretary.

MINISTRY OF LABOUR AND INDUSTRIAL WELFARE

Section VI

NOTIFICATION

Dacca, the 10th December, 1980

No. S.R.O. 432-L/80/LIWVI/7(5)/80.—In exercise of the powers conferred by section 5 of the Factories Act, 1965 (E. P. Act IV of 1965), the Government is pleased to exempt the Bangladesh Government Presses from the provisions of sections 50 and 51 of the said Act for a period of six months.

By order of the President

M. M. ZAMAN

Deputy Secretary.

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF BANGLADESH

NOTIFICATION

Dacca, the 6th December, 1980

No. S.R.O. 433-L/80 —In exercise of the powers conferred by paragraph (1) of bye-law 100 of the Bangladesh Chartered Accountants Bye-laws, 1973, the Council of the Institute of Chartered Accountants of Bangladesh is pleased to restore the name of Mr Abdul Mabood Siddiqui, son of Mr Abdur Rauf Siddiqui, of 9-G, Motijheel Commercial Area, Dacca—2, to the membership of the Institute of Chartered Accountants of Bangladesh.

M. YUNUS UDDIN

Secretary

*The Institute of Chartered Accountants of
Bangladesh.*

NATIONAL BOARD OF REVENUE

(Excise)

NOTIFICATION

Dacca, the 10th December, 1980

No. S.R.O. 434-L/80/29-Excise.—In exercise of the powers conferred by sub-section (4) of section 3 of the Excises and Salt Act, 1944 (I of 1944), read with section 37 thereof, the National Board of Revenue, with the prior approval of the Government, is pleased to make the following rules for the levy and collection of the excise duty on the basis of the capacity of the manufacturing units of bricks other than ceramic bricks in lieu of the excise duty leviable on such bricks under sub-section (1) of the said section, namely:—

1. (1) These rules may be called the Excise Duty on Capacity (Bricks) Rules, 1980.

(2) They shall be deemed to have taken effect from the 7th day of June, 1980.

(3) These rules shall apply to bricks other than ceramic bricks.

2. In these rules, unless there is anything repugnant in the subject or context,—

- (a) “assessing officer”, in relation to the assessment and collection of duty for the purposes of these rules, means an excise officer not below the rank of an Inspector of Customs and Excise within whose jurisdiction the manufacturing unit is situated;
- (b) “manufacturing unit” means any brick field or premises or place used in manufacturing bricks;
- (c) “Section” means a kiln of oval or round shape constructed for the purpose of burning bricks by means of any fuel including gas and having two chimnies of a height of twenty-seven to twenty-nine feet approximately or having one chimney of a height of fifty-four to sixty feet approximately;
- (d) “management” means the owner, manager, lease holder or any other person, by whatever designation known, responsible for the management or conduct of the production or business of any manufacturing unit of bricks.

3. The yearly production capacity of a Section for the purpose of levy of excise duty shall be determined on the basis of its total quantum of production during a manufacturing season approximately from November to June *minus* allowances for wastage and sub-standard products which cannot be used in any kind of construction.

4. On the basis of the guiding principle as contained in rule 3, the average yearly total production of a Section shall be taken to be ten lakh bricks, and the average yearly production capacity of a Section shall, for the purpose of levy of excise duty, be fixed at six lakh quality bricks; and the duty on a Section shall thus be Taka twelve thousand per year, based on its capacity.

5. Notwithstanding anything contained in rules 174 and 176 of the Excises and Salt Rules, 1944, every management shall take out a licence in Form L-4 from the proper officer on payment of a fee of Taka one hundred and on execution of a bond in Form B-2 with a security deposit of Taka one thousand only.

6. Every management opting to pay the excise duty under these rules shall intimate his option to the assessing officer in the following form:—

**OPTION FOR PAYMENT OF EXCISE DUTY UNDER CAPACITY
(BRICKS) RULES, 1980.**

To

The Inspector of Customs and Excise
.....Range
.....Circle.

I/We..... of
Post Office..... Police Station.....
District..... do hereby exercise my/our option to pay excise
duty under the Excise Duty on Capacity (Bricks) Rules, 1980, in lieu of payment
of excise duty leviable under sub-section (1) of section 3 of the Excises and Salt
Act, 1944, and declare that my/our manufacturing unit has.....
Section/Sections.

I/We further declare that the statement made above are true to my/our
knowledge and belief and undertake to pay a yearly amount of duty of Taka....
at the rate of Taka twelve thousand per Section per year in one instalment or
in four equal instalments in accordance with the provisions of rule 9 of these rules.

Place and date.....

*Signature of the management
with seal.*

7. Every management shall intimate the assessing officer the date of
commencement of production in his manufacturing unit at least before 15 days
of such commencement of each manufacturing season. Every management
shall similarly intimate the date of suspension or closure of production at least
15 days before such suspension or closure.

8. Every management shall submit a monthly return to the assessing officer in the following form every month during the manufacturing season which approximately starts in November and closes in June :—

**MONTHLY RETURN OF MANUFACTURING UNIT OF BRICKS
OTHER THAN CERAMIC BRICKS FOR THE MONTH OF
.....19.....**

1. Name of the manufacturing unit.....
2. Full address

Date of commencement of production.	Number of Section.	Duty payable.	Duty paid.	Date and number of T.R. Challan.	Duty due, if any.
1	2	3	4	5	6

Date

Signature of management.

9. The amount of excise duty payable by the management under rule 4 shall be paid by such management in lump sum by the 28th February or in four equal instalments payable by the 31st day of December, 28th day of February, 30th day of April and 30th day of June, respectively of the same financial year :

Provided that if the management who opted to pay the excise duty under these rules closes down the manufacture of bricks at any time during the manufacturing season shall pay the balance duty due before such closure in lump sum.

10. The management shall pay the excise duty by means of a Treasury challan under head "II—Excise duty—Duty on bricks other than ceramic bricks" a copy of which shall be forwarded to the assessing officer for record. **In case**

of failure by management to pay the excise duty within the stipulated time mentioned in rule 9, the assessing officer shall issue a demand notice and the excise duty shall be paid within such period as may be specified in the demand notice asking for such payment; and if the management fails to pay the excise duty within the period specified in the demand notice his option shall be treated to have been cancelled and the provisions of rule 96MMM shall apply forthwith.

11. **Penalty.**—A breach of these rules shall be punishable with a penalty which may extend to Taka two thousand or ten times the amount of duty involved, whichever is greater, and with confiscation of the goods in respect of which such breach is committed.

[C.No.1(12)Exc.1/80(P-XI)]

TABARAK ALI
Member